

**THE UNIVERSITY OF TEXAS AT TYLER  
COLLEGE OF BUSINESS AND TECHNOLOGY  
SAMPLE SYLLABUS**

**COURSE NUMBER:** ACCT 3315

**COURSE TITLE:** Cost Accounting

**REQUIRED TEXT:** *Cost Management: Strategies for Management Decisions*, 4<sup>th</sup> edition, Hilton, Maher, Selto, McGraw-Hill

**COURSE DESCRIPTION:** Accounting for manufacturing operations; emphasis on standard costing, process costing, and relevant analysis for decision making.

**PREREQUISITES:** COSC 1307, ACCT 2301, 2302

**COURSE OBJECTIVES:**

1. KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:
  - A. Understand the principles of cost: calculation, behavior and allocation.
  - B. Understand the relationship between activities and costs.
  - C. Understand how to use accounting information for planning and decision making.
  - D. Develop insight into the evaluation and managing of performance.
2. COMPETENCIES TO BE DEMONSTRATED IN THIS COURSE INCLUDE:
  - A. COMPUTER-BASED SKILLS:
    - a. WORD PROCESSING – computer spreadsheets may be used by students to prepare case and problem assignments
    - b. SPREADSHEETS – see above
    - c. PRESENTATION SOFTWARE – Not used in this course
    - d. DATABASE MANIPULATION – Access may be used by students but is not required
    - e. INTERNET SEARCH SKILLS – May be used in this class to respond to the end of chapter questions.
3. COMMUNICATION SKILLS:
  - A. WRITTEN
    - a. REPORT ORGANIZATION – May be used for assignments
    - b. REFERENCING – May be used in some assignments
  - B. ORAL – Students must participate in classroom discussion of concepts, theory and application pertaining to the course's knowledge objectives.
4. INTERPERSONAL SKILLS:
  - A. TEAM-BASED ABILITIES – INTRA-GROUP AND INTER-GROUP COOPERATION – Team based assignments may be used in some classroom discussions and problems.
  - B. LEADERSHIP – Students are expected to take the lead in discussion of various topics and problem solutions during the semester.

- C. CONFLICT RESOLUTION – Not a prescribed part of the class although students may engage in the resolution of differences when presenting materials.
- 5. PROBLEM SOLVING(CRITICAL THINKING)
  - A. CONCEPTUAL THINKING – Required by case and problem assignments.
  - B. GATHERING AND ANALYZING DATA – Required by case and problem assignments.
  - C. QUANTITATIVE /STATISTICAL SKILLS – Required by case and problem assignments.
  - D. CREATIVITY AND INNOVATION – not required by case and problem assignments, but a welcome addition.
- 6. ETHICAL ISSUES IN DECISION MAKING AND BEHAVIOR – Case and problem assignments involving ethical issues.
- 7. PERSONAL ACCOUNTABILITY FOR ACHIEVEMENT
  - A. MEETING DEADLINES - Students must complete homework on the date prescribed.
  - B. QUALITY OF WORK PERFORMED – Students are expected to present quality homework and examination materials. Quality performance receives quality a grade.
- 8. COMPETENCIES IN BASIC BUSINESS PRINCIPLES
  - A. COMPETENCE IN MAJOR FIELD AND GROUNDING IN OTHER MAJOR CORE AREAS – demonstrated by case and problem assignments and performance on exams.
  - B. AWARENESS OF INTERNATIONAL AS WELL AS DOMESTIC IMPLICATIONS OF BUSINESS DECISIONS – Demonstrated in assignments involving international issues.
  - C. UNDERSTANDING AND APPRECIATION OF STRATEGIC IMPACT OF BUSINESS DECISIONS – Demonstrated in assignments.
- 9. OUTCOMES FOR STUDENTS TO SUCCESSFULLY COMPLETE THIS COURSE INCLUDE: Demonstrated knowledge of course objectives through:
  - a. Satisfactory answers on examinations
  - b. Satisfactory completion of activities

**TOPICS COVERED**

Introduction, Cost management and strategic Decision making, product costing concepts And design issues		3 hours
Job cost accounting	3	
ABC Costing, Activity based management		6
Managing profitability and quality	6	
Process costing		3
Joint process costing and allocation of support services		3
Cost estimation and CVP relationships		6
Investment planning, budgeting, and financial planning		3
Standard costing, flexible budgets	3	
Responsibility accounting, transfer pricing		3
Strategy, BSC, and performance measurement		6
<b>Total</b>		<b>45 hours</b>

## **EVALUATION**

4 exams, including comprehensive final exam	450 points
Reviewed homework	50

Total points available	500 points
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A = 450 – 500 points

B = 400 – 449

C = 350 – 399

D = 300- 349

F = 299 and less

No make-up exams are given. Final exam grade will substitute for missed exams. Final exam can substitute for lowest grade on other exams.

## **COLLEGE OF BUSINESS STATEMENT OF ETHICS**

The ethical problems facing local, national, and global business communities are an ever-increasing challenge. It is essential the College of Business and Technology help students prepare for lives of personal integrity, responsible citizenship, and public service. In order to accomplish these goals, both students and faculty of the College of Business and Technology at The University of Texas at Tyler will:

- Ensure honesty in all behavior, never cheating or knowingly giving false information
- Create an atmosphere of mutual respect for all students and faculty, regardless of race, creed, gender, age or religion
- Develop an environment conducive to learning
- Encourage and support student organizations and activities
- Protect property and personal information from theft, damage, and misuse
- Conduct yourself in a professional manner both on and off campus

## **ACADEMIC DISHONESTY STATEMENT**

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment of the award of a degree, and/or the submission, as one's own work of material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion, and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

University regulations require the instructor to report all suspected cases of academic dishonesty to the Dean of Students for disciplinary action. In the event disciplinary measures are imposed on the student, it becomes part of the student's official school records. Also, please note that the handbook obligates you to report all observed cases of academic dishonesty to the instructor.

**DISABILITY STATEMENT**

If you have a disability, including a learning disability, for which you request an accommodation, please contact Ida MacDonald in the Disability Support Services office so that the appropriate arrangements may be made. In accordance with federal law, a student requesting accommodation must provide documentation of his/her disability to the Disability Support Services counselor. For more information, call or visit the Student Services Center located in the University Center, Room 111 or phone 903-566-7079 (TDD 565-5579).